

## Form 99 – Frequently Asked Questions (FAQ)

### Appeal to the Joint commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals)

Name of form as per I.T. Rules, 1962	Form 35	Name of form as per I.T. Rules, 2026	99
Corresponding section of I.T. Act, 1961	249	Corresponding section of I.T. Act, 2025	358
Corresponding Rule of I.T. Rules, 1962	45	Corresponding Rule of I.T. Rules, 2026	167

#### 1. What is Form 99?

**Ans:**

Form 99 is the prescribed electronic form for filing an appeal before the Joint Commissioner of Income-tax (Appeals) or the Commissioner of Income-tax (Appeals) against a relevant order passed by an Income-tax Authority under the Income-tax Act, 2025.

#### 2. Who can file Form 99?

**Ans:**

Form 99 can be filed by an appellant who is aggrieved by an appealable order passed by an Income-tax Authority under sections 356 or 357 of the Income-tax Act, 2025

#### 3. Is filing of Form 99 mandatory?

**Ans:**

No. Filing of Form 99 is **optional**.

It is required only if the assessee chooses to prefer an appeal against the relevant order instead of accepting the order or opting for any alternative remedy provided under the Act.

#### 4. What is the time limit for filing Form 99?

**Ans:**

The appeal should be presented within 30 days of the following date:

(a) Where the appeal relates to any assessment or penalty, the date of service of notice of demand relating to the assessment or penalty.

(b) In any other case, the date on which intimation of the order sought to be appealed against is served

#### **5. What details are required in Part A of Form 99?**

**Ans:**

Part A requires personal and identification details of the appellant, including:

- Name
- Complete address
- PAN
- TAN (mandatory in appeals against TDS orders)
- Updated mobile number and email ID

Most details will be auto-populated but can be edited, where permitted.

#### **6. What information is required in Part B relating to the relevant order?**

**Ans:**

Part B captures details of the order against which appeal is filed, including:

- Relevant tax year or block period
- DIN of the Order against which Appeal is preferred
- Section and sub-section of the Order against which Appeal is preferred
- Date of order
- Date of service of notice of demand, in case the Appeal is preferred against an Assessment Order or Penalty Order
- Details of the Income-tax Authority passing the order
- Jurisdictional Assessing Officer details

#### **7. How should Tax Year or Block Period be selected in Form 99?**

**Ans:**

The appellant must select either:

- Tax Year, or
- Block Period,

depending on whether the appeal relates to a regular assessment or to an order passed under sections 294 or 298 of the Income-tax Act, 2025.

### **8. Is payment of tax a pre-condition for filing Form 99?**

**Ans:**

Yes. Filing of Form 99 is subject to compliance with statutory conditions regarding payment of tax, including:

- Payment of tax due on income returned, where a return has been filed, or
- Payment of advance tax as prescribed under section 358(6)(b), where no return has been filed, as applicable.
- Deposit of tax, borne by the deductor, if the appeal relates to any tax deductible on payments to Non – Residents as mentioned under section 393(2)

### **9. What details are required in Part D (Appeal Details)?**

**Ans:**

Part D captures **quantitative details of disputed amounts**, depending on the nature of the Orders against which appeal is preferred, such as:

- Block assessment cases
- Regular assessment or loss cases
- Penalty matters
- TDS/TCS default cases

Auto-populated figures must be verified, and only the disputed amounts are to be entered by the appellant.

### **10. What information is required in Part E relating to pending appeals?**

**Ans:**

Part E seeks disclosure of whether **any other appeal of the same taxpayer** is pending before any Joint Commissioner (Appeals) or Commissioner (Appeals). This information may be auto-populated and can be edited to provide additional details.

**11. What is required to be filed in Part F of Form 99?**

**Ans:**

Part F requires filing of:

- Statement of Facts
- Grounds of Appeal, with each ground not exceeding 100 words
- Relevant sections cited, amount involved, and status of similar grounds already decided in prior appeals if any
- Additional documentary evidence, if any, in accordance with rule 192
- Details of Declaration filed in Form No.117, in case the tax payer claims identical question of law is pending before High Court or Supreme Court (repetitive appeal).

**12. Can additional evidence be filed along with Form 99?**

**Ans:**

Yes. Additional documentary evidence may be filed, subject to:

- Selection of “Yes” in the relevant field, and
- Upload of details linking each document to the specific grounds of appeal, and
- Compliance with rule 192 of the Income-tax Rules.

**13. What details are required in Part G relating to filing of appeal?**

**Ans:**

Part G requires furnishing of:

- Due date of filing appeal
- Whether there is any delay in filing
- Grounds for condonation of delay, if applicable
- Details of appeal fees paid
- Supporting documents relevant to the grounds of appeal

**14. What happens if there is a delay in filing Form 99?**

**Ans:**

In case of delay, the appellant must:

- Select “Yes” in the relevant field, and
- Upload a separate statement explaining the **grounds for condonation of delay**.

**15. Can Form 99 be filed offline?**

**Ans:**

Form 99 is required to be filed electronically through the prescribed income-tax e-filing system in cases where e-filing of return of income is mandatory for the appellant.

**16. Can Form 99 be revised after filing?**

**Ans:**

No. Once Form 99 is filed and verified, it cannot be revised. The appellant should carefully review all details before submission.

**17. Who can verify Form 99?**

**Ans:**

Form 99 must be verified by the appellant or by an authorised person who is competent to verify the return of income under section 265 of Income Tax Act, 2025.

**18. Can Appeal be filed in cases where immunity u/s 440 of the Income Tax Act 2025, is also sought?**

**Ans:**

No. The appellant or the authorised person who is verifying Form 99 , has to certify in the verification that no immunity u/s 440 of the Income Tax Act, 2025 is filed.

**19. Why is Form 99 important?**

**Ans:**

Form 99 enables:

- Statutory redressal of grievances against assessment and other orders
- Structured presentation of disputed issues
- Filing of appeals in a transparent and standardised electronic manner
- Effective functioning of the appellate mechanism under the Income-tax Act, 2025